



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF AUGUSTA MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 145 W. LINCOLN STREET
AUGUSTA, WI 54722

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

PSCW Annual Report: MDF

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19
 SEWER OPERATING SECTION	
Sewer Operating Revenues & Expenses	S-01

TABLE OF CONTENTS

Schedule Name	Page
SEWER OPERATING SECTION	
Sewage Operating Revenues	S-02
High Strength Contributors	S-03
Other Operating Revenues (Sewer)	S-04
Sewer Operation & Maintenance Expenses	S-05
Taxes (Acct. 408 - Sewer)	S-06
Sewer Utility Plant in Service	S-07
Sewer Services	S-09
Sewer Mains	S-10
Sewer Operating Section Footnotes	S-11

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF AUGUSTA MUNICIPAL WATER AND SEWER UTILITY**Utility Address:** 145 W. LINCOLN STREET
AUGUSTA, WI 54722**When was utility organized?** 12/31/1899**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS SANDRA L BOETTCHER**Title:** CITY CLERK-TREASURER**Office Address:**145 W. LINCOLN STREET
AUGUSTA, WI 54722**Telephone:** (715) 286 - 2555**Fax Number:** (715) 286 - 5606**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: WIPFLI ULLRICH BERTELSON LLP**Title:****Office Address:** WIPFLI ULLRICH BERTELSON LLP3703 OAKWOOD HILLS PKWY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690**Telephone:** (715) 832 - 3407**Fax Number:** (715) 832 - 0475**E-mail Address:** WWW.WIPFLI.COM

Are records of utility audited by individuals or firms, other than utility employee? NO

Individual or firm, if other than utility employee, auditing utility records:

Name: WIPFLI ULLRICH BERTELSON LLP**Title:****Office Address:** WIPFLI ULLRICH BERTELSON LLP3703 OAKWOOD HILLS PKWY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690**Telephone:** (715) 832 - 3407**Fax Number:** (715) 832 - 0475**E-mail Address:** WWW.WIPFLI.COM**Date of most recent audit report:** 1/13/1999**Period covered by most recent audit:** JANUARY 1, 1998 TO DECEMBER 31, 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR KIM A KRUEGER**Title:** SUPERINTENDENT**Office Address:**145 W. LINCOLN STREET
AUGUSTA, WI 54722**Telephone:** (715) 286 - 2555**Fax Number:** (715) 286 - 5606**E-mail Address:**

Name: MRS SANDRA L BOETTCHER**Title:** CITY CLERK-TREASURER**Office Address:**145 W. LINCOLN STREET
AUGUSTA, WI 54722**Telephone:** (715) 286 - 2555**Fax Number:** (715) 286 - 5606**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

JAMES BEESLEY

DEAN BRUDER

SAM RINECK

WALLACE SHONG

BRIAN STRAUCH, PRESIDENT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	370,223	362,499	1
Operating Expenses:			
Operation and Maintenance Expense (401)	184,306	281,344	2
Depreciation Expense (403)	86,068	85,220	3
Amortization Expense (404)	0	0	4
Taxes (408)	56,693	56,083	5
Total Operating Expenses	327,067	422,647	
Net Operating Income	43,156	(60,148)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	43,156	(60,148)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	34,823	24,683	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	34,823	24,683	
Total Income	77,979	(35,465)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	77,979	(35,465)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	14,893	16,182	13
Amortization of Debt Discount and Expense (428)	706	706	14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	15,599	16,888	
Net Income	62,380	(52,353)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	346,773	347,284	19
Balance Transferred from Income (433)	62,380	(52,353)	20
Miscellaneous Credits to Surplus (434)	405,891	51,842	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	815,044	346,773	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
SPECIAL ASSESSMENTS	18	4
SPECIAL REDEMPTION & DEPRECIATION ACCOUNTS	12,304	5
WATER CD	22,501	6
Total (Acct. 419):	34,823	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PROPERTY TAX FORGIVEN BY THE MUNICIPALITY	51,842	10
REMOVAL OF SEWER UTILITY ACCUMULATED DEFICIT	354,049	11
Total (Acct. 434):	405,891	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	215,673	0	154,550	0	370,223	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	678				678	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
OPERATING REVENUES FROM 7/1/98 TO 12/31/98			(73,441)		(73,441)	6
Revenues subject to Wisconsin Remainder Assessment	214,995	0	81,109	0	296,104	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,909,818	3,658,497	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	576,451	1,294,278	2
Net Utility Plant	1,333,367	2,364,219	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	48,332	208,662	7
Total Other Property and Investments	48,332	208,662	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	368,579	358,544	8
Temporary Cash Investments (132)	0	50,292	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	18,777	46,514	11
Other Accounts Receivable (143)	600	150	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	460,871	233,643	14
Materials and Supplies (150)	3,178	5,070	15
Prepayments (165)	0	2,419	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	852,005	696,632	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	5,767	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	5,767	
Total Assets and Other Debits	2,233,704	3,275,280	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	202,329	235,212	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	815,044	346,773	23
Total Proprietary Capital	1,017,373	581,985	
LONG-TERM DEBT			
Bonds (221)	0	230,000	24
Advances from Municipality (223)	0	253,622	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	483,622	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,982	4,268	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	5,137	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	4,982	9,405	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,211,349	2,200,268	38
Total Liabilities and Other Credits	2,233,704	3,275,280	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,909,818	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,909,818	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	576,451	0	0	0	9
Total Accumulated Provision	576,451	0	0	0	
Net Utility Plant	1,333,367	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	534,627	759,651			1,294,278	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	41,534	44,534			86,068	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,049	(1,049)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	42,583	43,485	0	0	86,068	13
Debits during year						14
Book cost of plant retired	759	6,025			6,784	15
Cost of removal					0	16
Other debits (specify):						17
ZERO OUT A/C FOR DEREGULAT		797,111			797,111	18
Total debits	759	803,136	0	0	803,895	19
Balance End of Year	576,451	0	0	0	576,451	20
Composite Depreciation Rate?	Yes	No				21
If yes, what is the rate?	2.25%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	3,178	2,815	2
Sewer utility	0	2,255	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	3,178	5,070	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
SEWER SYSTEM MORTGAGE REVENUE BOND - 1979	706	428	0	1
Total			<u><u>0</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	235,212	1
Changes during year (explain):		
ADJUSTMENT FOR DEREGULATION OF SEWER UTILITY	(32,883)	2
Balance end of year	<u>202,329</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	52,813	2
Charged electric department expense		3
Charged sewer department expense	3,880	4
Other (explain):		
NONE		5
Total Accruals and other credits	56,693	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	4,421	7
PSC Remainder Assessment	430	8
Other (explain):		
CREDITED TO SURPLUS	51,842	9
Total payments and other debits	56,693	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
SEWER SYSTEM MORTGAGE REVENUE BONDS	5,137	14,893	20,030	0	1
Subtotal	5,137	14,893	20,030	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	5,137	14,893	20,030	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,209,850	0	0	990,418	0	2,200,268	1
Add credits during year:							
For Services	1,499			2,700		4,199	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
ADJUST FOR DEREGULATION				993,118		993,118	5
Balance End of Year	1,211,349	0	0	0	0	1,211,349	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,144,423					1,144,423	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
RESTRICTED CASH - DEPRECIATION	48,332	3
Total (Acct. 125):	48,332	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	18,777	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	18,777	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
SPECIAL ASSESSMENTS	600	11
Total (Acct. 143):	600	
Receivables from Municipality (145):		
COLLECTIONS HELD ON BEHALF OF WATER UTILITY	460,871	12
Total (Acct. 145):	460,871	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,909,253	0	874,904	0	2,784,157	1
Materials and Supplies	2,996	0	1,127	0	4,123	2
Other (specify):						
ZERO OUT FOR DEREGULATION			(876,031)		(876,031)	3
Less Average:						
Reserve for Depreciation	555,539	0	379,825	0	935,364	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,210,599	0	495,209	0	1,705,808	6
Other (specify):						
ZERO OUT FOR DEREGULATION			(875,034)		(875,034)	7
Average Net Rate Base	146,111	0	0	0	146,111	
Net Operating Income						
Net Operating Income	58,255	0	(15,099)	0	43,156	8
Net Operating Income as a percent of						
Average Net Rate Base	39.87%	N/A	N/A	N/A	29.54%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	218,770	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	580,908	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	799,678	
Net Income		
Net Income	62,380	5
Percent Return on Proprietary Capital	7.80%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

ON APRIL 9, 1998 THE PSC ISSUED ORDER 270-SA-100 WHICH ALLOWED THE
SEWER UTILITY TO DEREGULATE AS OF JUNE 30, 1998.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

THE CREDIT TO SURPLUS FOR THE SEWER UTILITY ACCUMULATED DEFICIT WAS DUE TO DEREGULATION OF THE SEWER UTILITY EFFECTIVE JUNE 30, 1998 PER PSC ORDER 270-SA-100.

Revenues Subject to Wisconsin Remainder Assessment (Page F-04)

REDUCTION IN OPERATING REVENUES IS DUE TO DEREGULATION OF SEWER UTILITY EFFECTIVE JUNE 30, 1998 PER PSC ORDER 270-SA-100.

Balance Sheet (Page F-05)

THE FOLLOWING ENTRY WAS MADE TO REMOVE THE SEWER UTILITY FROM THE PSC REPORT (THE AMOUNTS ON THE LEFT WERE DEBITS AND THE AMOUNTS ON THE RIGHT WERE CREDITS)

CAPITAL PAID IN BY MUNICIPALITY	\$ 32,883	
BONDS	210,000	
ADVANCES FROM MUNICIPALITY	254,130	
ACCOUNTS PAYABLE	1,564	
ACCRUED INTEREST	4,690	
PAYABLES TO MUNICIPALITY	54,054	
CONTRIBUTIONS IN AID OF CONSTRUCTION	993,118	
ACCUMULATED PROVISION FOR DEPRECIATION	797,111	
UNAPPROPRIATED EARNED SURPLUS		354,049
UTILITY PLANT		1,756,145
SPECIAL FUNDS		159,679
TEMPORARY CASH INVESTMENTS		53,642
CUSTOMER ACCOUNTS RECEIVABLE		16,377
OTHER ACCOUNTS RECEIVABLE		900
MATERIALS AND SUPPLIES		1,697
UNAMORTIZED DEBT DISCOUNT AND EXPENSE		5,061

Net Utility Plant (Page F-06)

NO AMOUNT BEING REPORTED FOR THE SEWER UTILITY DUE TO THE DEREGULATION OF THE UTILITY EFFECTIVE JUNE 30, 1998 PER PSC ORDER 270-SA-100.

Accumulated Provision for Depreciation and Amortization of Utility Plant (Page F-07)

ACCOUNT ZERO AT YEAR END DUE TO DEREGULATION OF SEWER UTILITY EFFECTIVE JUNE 30, 1998 PER PSC ORDER 270-SA-100.

Materials and Supplies (Page F-10)

NO SEWER UTILITY ENDING INVENTORY DUE TO DEREGULATION OF SEWER UTILITY EFFECTIVE JUNE 30, 1998 PER PSC ORDER 270-SA-100.

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-11)

NO BALANCE AT END OF YEAR DUE TO DEREGULATION OF SEWER UTILITY EFFECTIVE JUNE 30, 1998 PER PSC ORDER 270-SA-100.

Capital Paid in by Municipality (Acct. 200) (Page F-12)

ADJUSTMENT MADE FOR DEREGULATION OF SEWER UTILITY EFFECTIVE JUNE 30, 1998 PER PSC ORDER 270-SA-100.

Bonds (Acct. 221) (Page F-13)

NO AMOUNT TO REPORT AT YEAR END DUE TO DEREGULATION OF SEWER UTILITY EFFECTIVE JUNE 30, 1998 PER PSC ORDER 270-SA-100.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

NO AMOUNT TO REPORT AT YEAR END DUE TO DEREGULATION OF SEWER UTILITY
EFFECTIVE JUNE 30, 1998 PER PSC ORDER 270-SA-100.

Interest Accrued (Acct. 237) (Page F-16)

INTEREST PAID DURING THE YEAR WAS ACTUALLY \$15,340. THE AMOUNT ON THE
SCHEDULE WAS ADJUSTED SO THAT THE ENDING BALANCE IN THE ACCRUAL WAS \$-0- AT
YEAR END. THE BALANCE WAS ADJUSTED TO \$-0- BECAUSE THE SEWER UTILITY
DEREGULATED AS OF JUNE 30, 1998 PER PSC ORDER 270-SA-100.

Contributions in Aid of Construction (Account 271) (Page F-17)

NO AMOUNT TO REPORT AT YEAR END DUE TO DEREGULATION OF SEWER UTILITY
EFFECTIVE
JUNE 30, 1998 PER PSC ORDER 270-SA-100.

Balance Sheet End-of-Year Account Balances (Page F-18)

NO ENDING BALANCES WERE REPORTED FOR THE SEWER UTILITY DUE TO DEREGULATION
EFFECTIVE JUNE 30, 1998 PER PSC ORDER 270-SA-100.

Return on Rate Base Computation (Page F-19)

NO BALANCES IN COMPUTATION FOR SEWER UTILITY DUE TO DEREGULATION EFFECTIVE
JUNE 30, 1998 PER PSC ORDER 270-SA-100.

Return on Proprietary Capital Computation (Page F-20)

The actual return on proprietary capital should be 8.63% and is computed as
follows:

Net income from water utility	82,017
divided by average proprietary capital	950,443
Equals	8.63%

The net income coming through in the calculation is the combined net income
of the water and sewer utility broken down as follows:

Water utility	82,017
Sewer utility	(19,637)
Equals	62,380

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

August 17, 1999

Mrs. Sandra L. Boettcher, City Clerk Treasurer
City of Augusta Municipal Water & Sewer Utility
145 West Lincoln Street
Augusta, WI 54722-9152

1998 Analytical Review DWCCA-270-ELE

Dear Mrs. Boettcher:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report.

During our review, we noted that the 6 inch meter reported on page W-17 has not been reported tested the last two years. Six inch meters are to be tested annually. If this meter is in use, please test it in 1999.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\analytical review letters\Aug 17 1999 letters e.doc

cc: Mr. Brian Strauch, President
Mr. Peter Feneht

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	193,346	1
Total Sales of Water	193,346	
Other Operating Revenues		
Forfeited Discounts (470)	290	2
Other Water Revenues (474)	22,037	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	22,327	
Total Operating Revenues	215,673	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	43,206	5
General Operating Expenses (680-690)	19,865	6
Total Operation and Maintenance Expenses	63,071	
Other Operating Expenses		
Depreciation Expense (403)	41,534	7
Amortization Expense (404)	0	8
Taxes (408)	52,813	9
Total Other Operating Expenses	94,347	
Total Operating Expenses	157,418	
NET OPERATING INCOME	58,255	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	536	22,633	54,833	4
Commercial	80	7,813	14,710	5
Industrial	8	45,240	41,428	6
Total Metered Sales to General Customers (461)	624	75,686	110,971	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		70,973	8
Other Sales to Public Authorities (464)	21	6,841	11,402	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	646	82,527	193,346	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	70,973	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	70,973	
Forfeited Discounts (470):		
Customer late payment charges	290	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	290	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	678	7
Other (specify):		
WATER BENEFIT CHARGE TO MUNICIPALITY	21,100	8
MISCELLANEOUS WATER REVENUE	259	9
Total Other Water Revenues (474)	22,037	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	7,588	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	19,353	3
Chemicals (630)	8,298	4
Supplies and Expenses (640)	3,608	5
Repairs of Water Plant (650)	4,359	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	43,206	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	7,331	8
Office Supplies and Expenses (681)	1,691	9
Outside Services Employed (682)	4,320	10
Insurance Expense (684)	552	11
Employees Pensions and Benefits (686)	5,916	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	55	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	19,865	
Total Operation and Maintenance Expenses	63,071	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		51,842	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		406	2
Net property tax equivalent		51,436	
Social Security		1,162	3
PSC Remainder Assessment		215	4
Other (specify): NONE			5
Total tax expense		52,813	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Eau Claire				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.216570				3
County tax rate	mills		4.304341				4
Local tax rate	mills		7.402319				5
School tax rate	mills		13.606375				6
Voc. school tax rate	mills		1.864768				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.394373				10
Less: state credit	mills		1.909759				11
Net tax rate	mills		25.484614				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.402319				14
Combined School Tax Rate	mills		15.471143				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.873462				17
Total Tax Rate	mills		27.394373				18
Ratio of Local and School Tax to Total	dec.		0.834969				19
Total tax net of state credit	mills		25.484614				20
Net Local and School Tax Rate	mills		21.278872				21
Utility Plant, Jan. 1	\$	1,908,688	1,908,688				22
Materials & Supplies	\$	2,815	2,815				23
Subtotal	\$	1,911,503	1,911,503				24
Less: Plant Outside Limits	\$	8,275	8,275				25
Taxable Assets	\$	1,903,228	1,903,228				26
Assessment Ratio	dec.		0.923459				27
Assessed Value	\$	1,757,553	1,757,553				28
Net Local & School Rate	mills		21.278872				29
Tax Equiv. Computed for Current Year	\$	37,399	37,399				30
Tax Equivalent per 1994 PSC Report	\$	51,842					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	51,842					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	6,633		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	207,311		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	29,215		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	243,159	0	
PUMPING PLANT			
Land and Land Rights (320)	9,323		12
Structures and Improvements (321)	368,206		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	234,098		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	11,739		20
Total Pumping Plant	623,366	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	122,679		23
Total Water Treatment Plant	122,679	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	252		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			6,633	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			207,311	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			29,215	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	243,159	
PUMPING PLANT				
Land and Land Rights (320)			9,323	12
Structures and Improvements (321)			368,206	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			234,098	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			11,739	20
Total Pumping Plant	0	0	623,366	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			122,679	23
Total Water Treatment Plant	0	0	122,679	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			252	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	372,545		26
Transmission and Distribution Mains (343)	373,001		27
Fire Mains (344)	0		28
Services (345)	69,896	373	29
Meters (346)	41,334	1,516	30
Hydrants (348)	44,423		31
Other Transmission and Distribution Plant (349)	6,263		32
Total Transmission and Distribution Plant	907,714	1,889	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	923		35
Computer Equipment (372.1)	2,434		36
Transportation Equipment (373)	450		37
Other General Equipment (379)	7,963		38
Other Tangible Property (390)	0		39
Total General Plant	11,770	0	
Total utility plant in service directly assignable	1,908,688	1,889	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,908,688	1,889	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			372,545	26
Transmission and Distribution Mains (343)			373,001	27
Fire Mains (344)			0	28
Services (345)			70,269	29
Meters (346)	759		42,091	30
Hydrants (348)			44,423	31
Other Transmission and Distribution Plant (349)			6,263	32
Total Transmission and Distribution Plant	759	0	908,844	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			923	35
Computer Equipment (372.1)			2,434	36
Transportation Equipment (373)			450	37
Other General Equipment (379)			7,963	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	11,770	
Total utility plant in service directly assignable	759	0	1,909,818	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	759	0	1,909,818	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			7,692	7,692	1
February			6,945	6,945	2
March			6,842	6,842	3
April			7,980	7,980	4
May			8,820	8,820	5
June			8,677	8,677	6
July			8,376	8,376	7
August			6,901	6,901	8
September			7,493	7,493	9
October			6,976	6,976	10
November			5,194	5,194	11
December			7,331	7,331	12
Total for year	0	0	89,227	89,227	
Less: Measured or estimated water used in main flushing and water treatment during year				1,560	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				87,667	16
Less: Water sold				82,527	17
Losses and unaccounted for				5,140	18
Percent unaccounted for to the nearest whole percent (%)				6%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				350	21
Date of maximum: 7/9/1998					22
Cause of maximum:					23
High usage by Bush Brothers (a canning company) on that day.					
Minimum gallons pumped by all methods in any one day during reporting year				4	24
Date of minimum: 4/9/1998					25
Total KWH used for pumping for the year				265,399	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
GRANT STREET & NURSING HOME	#4	90	10	180,000	No	1
SPRING & BALLPARK	#5	88	12	144,000	No	2
END OF PEASE STREET	#6	163	12	316,000	Yes	3
BALDWIN & EAST STREET	#7	45	12	360,000	Yes	4
SPRING & RAILROAD STREET	#8	80	8	504,000	No	5
SANDY HILL DRIVE	#9	100	12	504,000	Yes	6

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#4	#5	#6	1
Location	GRANT S & NURSING H	SPRING & BALLPARK	END OF PEASE STREET	2
Purpose	S	S	P	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS - MORSE	FAIRBANKS - MORSE	FAIRBANKS - MORSE	5
Year Installed	1974	1971	1990	6
Type	SUBMERSIBLE	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	150	100	250	8
Pump Motor or Standby Engine Mfr	FAIRBANKS - MORSE	FAIRBANKS - MORSE	FAIRBANKS - MORSE	9
Year Installed	1963	1971	1990	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	8	10	40	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#7	#8	#9	14
Location	BALDWIN & EAST STREET	RING & RAILROAD STREET	SANDY HILL DRIVE	15
Purpose	S	S	P	16
Destination	D	D	D	17
Pump Manufacturer	FAIRBANKS - MORSE	LAYNE	AMERICAN TURBINE	18
Year Installed	1977	1984	1996	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	270	350	350	21
Pump Motor or Standby Engine Mfr	AUTO CAN	AUTO CAN	US ELECTRIC	22
Year Installed	1977	1984	1992	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	20	8	25	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TOWER-NEW		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1984		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	140		10
Total capacity in gallons	400,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
			17
Filters, type (gravity, pressure, other, none)	GRAVITY		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0080		20
			21
			22
Is a corrosion control chemical used (yes, no)?	Y		23
			24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	1,480	0	0	0	1,480	1
M	D	4.000	5,457	0	0	0	5,457	2
M	D	6.000	37,868	0	0	0	37,868	3
M	S	6.000	2,032	0	0	0	2,032	4
M	D	8.000	13,783	0	0	0	13,783	5
M	D	10.000	7,021	0	0	0	7,021	6
Total Within Municipality			67,641	0	0	0	67,641	
Total Utility			67,641	0	0	0	67,641	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	453	0	0	0	453		1
L	0.750	16	0	0	0	16		2
M	1.000	153	1	0	0	154	10	3
M	1.500	1	0	0	0	1		4
M	2.000	1	0	0	0	1		5
M	6.000	3	0	0	0	3		6
M	8.000	1	0	0	0	1		7
Total Utility		628	1	0	0	629	10	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	618	18	14	0	622	42	1
1.000	14	0	0	0	14	0	2
1.250	1	0	0	0	1	0	3
1.500	6	0	0	0	6	0	4
2.000	8	0	0	0	8	0	5
3.000	1	0	0	0	1	0	6
4.000	2	0	0	0	2	0	7
6.000	1	0	0	0	1	0	8
Total:	651	18	14	0	655	42	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	536	64	4	12	0	6	622	1
1.000	0	9	1	2	0	2	14	2
1.250	0	1	0	0	0	0	1	3
1.500	0	2	1	2	0	1	6	4
2.000	0	4	1	3	0	0	8	5
3.000	0	0	0	1	0	0	1	6
4.000	0	0	0	1	0	1	2	7
6.000	0	0	1	0	0	0	1	8
Total:	536	80	8	21	0	10	655	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	79				79	2
Total Fire Hydrants	79	0	0	0	79	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	44
Number of distribution system valves end of year:	136
Number of distribution valves operated during year:	73

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

a/c #600 - Last year more time was spent by employees in getting the system ready for the copper removal process.

a/c #630 - The utility has changed the % of chemicals used in its treatment process which has caused the cost of the chemicals to go up because they purchase in smaller quantities.

a/c #680 - During 1998 the City hired an additional person to train into a position that was being vacated. So this meant the wages of both people being charged to the utility.

a/c #684 - The city failed to allocate a portion of property and vehicle insurance to the utility this year. This has been noted for next year.

Water Services (Page W-16)

The water service was paid for by the property owner with a corresponding credit to contributions in aid of construction.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	117,905	1
Total Sewage Operating Revenues	117,905	
Other Operating Revenues		
Forfeited Discounts (631)	427	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	36,218	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	36,645	
Total Operating Revenues	154,550	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	83,086	8
Maintenance Expenses (831-834)	7,667	9
Customer Accounting & Collection Expenses (840-843)	678	10
Administrative and General Expenses (850-857)	29,804	11
Total Operation and Maintenance Expenses	121,235	
Other Operating Expenses		
Depreciation Expense (403)	44,534	12
Amortization Expense (404)		13
Taxes (408)	3,880	14
Total Other Operating Expenses	48,414	
Total Operating Expenses	169,649	
NET OPERATING INCOME	(15,099)	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues	536	22,670	78,315	1
Commercial Revenues	80	6,297	19,141	2
Industrial Revenues	8	2,018	4,729	3
Revenues from Public Authorities	21	6,452	15,720	4
Total Flat Rate Service to General Customers (621)	645	37,437	117,905	
Measured Service to General Customers (622)				
Residential Revenues				5
Commercial Revenues				6
Industrial Revenues				7
Revenues from Public Authorities				8
Total Measured Service to General Customers (622)	0	0	0	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	645	37,437	117,905	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
-------------	--	----------------------	---------------------	-----------------------

NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	427	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	427	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
SANITARY BENEFIT CHARGES TO MUNICIPALITY	36,200	6
MISCELLANEOUS REVENUE	18	7
Total Miscellaneous Operating Revenues (635)	36,218	
Amortization of Construction Grants (636):		
NONE		8
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	34,775	1
Power and Fuel for Pumping (821)	9,467	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)	6,046	7
Other Operating Supplies and Expenses (827)	32,798	8
Transportation Expenses (828)		9
Rents (829)		10
Total Operation Expenses	83,086	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	6,095	11
Maintenance of Collection System Pumping Equipment (832)		12
Maintenance of Treatment and Disposal Plant Equipment (833)	1,572	13
Maintenance of General Plant Structures and Equipment (834)		14
Total Maintenance Expenses	7,667	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)		15
Flat Rate Inspections (841)		16
Meter Reading (842)	678	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	678	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	7,326	19
Office Supplies and Expenses (851)	1,682	20
Outside Services Employed (852)	3,690	21
Insurance Expense (853)	2,328	22
Employees Pensions and Benefits (854)	14,673	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	105	25
Rents (857)		26
Total Administrative and General Expenses	29,804	
Total Operation and Maintenance Expenses	121,235	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		3,259	1
Local and School Tax Equivalent on Meters Charged by Water Department		406	2
PSC Remainder Assessment		215	3
Other (specify): NONE			4
Total tax expense		3,880	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	42,971	1,496	6
Collecting Mains and Accessories (313)	643,660		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	686,631	1,496	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	40,848		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	20,503		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	61,351	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	1,774		17
Structures and Improvements (331)	395,238	7,775	18
Preliminary Treatment Equipment (332)	17,102		19
Primary Treatment Equipment (333)	55,043	3,090	20
Secondary Treatment Equipment (334)	239,684		21
Advanced Treatment Equipment (335)	12,102		22
Chlorination Equipment (336)	35,231		23
Sludge Treatment and Disposal Equipment (337)	53,785		24
Plant Site Piping (338)	137,651		25
Flow Metering and Monitoring Equipment (339)	13,270		26
Outfall Sewer Pipes (340)	1,000		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)	25	(44,442)	0	6
Collecting Mains and Accessories (313)		(643,660)	0	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			0	10
Total Collection System	25	(688,102)	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)		(40,848)	0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)		(20,503)	0	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	(61,351)	0	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)		(1,774)	0	17
Structures and Improvements (331)	4,000	(399,013)	0	18
Preliminary Treatment Equipment (332)		(17,102)	0	19
Primary Treatment Equipment (333)	2,000	(56,133)	0	20
Secondary Treatment Equipment (334)		(239,684)	0	21
Advanced Treatment Equipment (335)		(12,102)	0	22
Chlorination Equipment (336)		(35,231)	0	23
Sludge Treatment and Disposal Equipment (337)		(53,785)	0	24
Plant Site Piping (338)		(137,651)	0	25
Flow Metering and Monitoring Equipment (339)		(13,270)	0	26
Outfall Sewer Pipes (340)		(1,000)	0	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	22,773		28
Total Treatment and Disposal Plant	984,653	10,865	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	2,937		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	1,975		33
Other General Equipment (379)	12,262		34
Other Tangible Property (390)	0		35
Total General Plant	17,174	0	
Total utility plant in service directly assignable	1,749,809	12,361	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	1,749,809	12,361	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)		(22,773)	0 28
Total Treatment and Disposal Plant	6,000	(989,518)	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)		(2,937)	0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)		(1,975)	0 33
Other General Equipment (379)		(12,262)	0 34
Other Tangible Property (390)			0 35
Total General Plant	0	(17,174)	0
Total utility plant in service directly assignable	6,025	(1,756,145)	0
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	6,025	(1,756,145)	0

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	607	2	1	(608)	0		1
Sewer	6.000	3	0	0	(3)	0		2
Total Utility		610	2	1	(611)	0	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
6.000	753	0	0	(753)	0	1
8.000	46,248	0	0	(46,248)	0	2
10.000	3,620	0	0	(3,620)	0	3
12.000	2,790	0	0	(2,790)	0	4
15.000	900	0	0	(900)	0	5
18.000	1,400	0	0	(1,400)	0	6
21.000	750	0	0	(750)	0	7
Total Utility	56,461	0	0	(56,461)	0	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

a/c #824 - The utility no longer breaks out their chemicals for this. The amount is included in a/c #826 this year.

a/c #827 - The utility went through a plant recertification during 1998 which required extensive sampling to be done as well as significant costs from the DNR.

a/c #831 - The utility performed significant work on its manholes during 1998.

a/c #850 - As was the case in the water utility, the City hired an individual to train into a position that was going to be vacated at the end of the year. The City therefore paid two individuals for a portion of 1998.

a/c #853 - The city failed to allocate a portion of property and vehicle insurance to the utility this year. This has been noted for next year.

a/c #854 - The increase corresponds with the increase in wages for supervision & labor and administrative & general.

Sewer Utility Plant in Service (Page S-07)

THE ADJUSTMENT IS DUE TO THE DEREGULATION OF THE SEWER UTILITY EFFECTIVE JUNE 30, 1998 PER PSC ORDER 270-SA-100.

Sewer Services (Page S-09)

NO AMOUNT TO REPORT AT YEAR END DUE TO REGULATION OF SEWER UTILITY EFFECTIVE JUNE 30, 1998 PER PSC ORDER 270-SA-100.

Sewer Mains (Page S-10)

NO AMOUNT TO REPORT AT YEAR END DUE TO DEREGULATION OF SEWER UTILITY EFFECTIVE JUNE 30, 1998 PER PSC ORDER 270-SA-100.
